

**UPDATE ON INTERNAL AUDIT IMPROVEMENT PLAN**

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**1. SUMMARY**

This report highlights further progress made against the improvements identified as a result of the Internal Audit Review against the Public Sector Internal Audit Standards.

**2. RECOMMENDATIONS**

2.1 The Audit Committee note progress made to date in completion of the improvement plan.

**3. DETAILS**

3.1 A report was presented at the September Audit Committee introducing the outcome of a review of Internal Audit which was carried out as part of the strategic development and performance improvement partnership with Grant Thornton and CIPFA.

3.2 Nine actions for improvement were identified within that report along with details of how they will be progressed. Of the nine improvement actions:

- 7 have been completed;
- 2 are in progress, delivery of training and development of performance measures; and
- In addition a further action has been identified in relation to updating the current audit manual.

**4. CONCLUSION**

4.1 Good progress has been made to date in completion of the improvement plan. The improvement plan will continue to be progressed by internal audit.

**5. IMPLICATIONS**

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| 5.1 | Policy:    | Action plan sets out a number of areas of improvement in how Internal Audit operate.            |
| 5.2 | Financial: | None                                                                                            |
| 5.3 | Legal:     | Not a legal requirement but sets out actions to improve compliance with professional standards. |

5.4	HR:	Requirement for staff training
5.5	Equalities:	None
5.6	Risk:	Will improve risk focus on Internal Audit.
5.7	Customer Service:	Sets out improvements that should lead to better customer service for internal customers.

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